



JULY 1, 2004

REVISED DECEMBER 3, 2004

STRATEGIC PLAN

FY 2005-06 THROUGH FY 2009-10

DEPARTMENT OF REVENUE

COMMITTED TO:

- FUNDING FOR QUALITY OF LIFE
- ECONOMIC DEVELOPMENT
- CUSTOMER SERVICE

TABLE OF CONTENTS

<u>VISION - MISSION - GOALS - VALUES</u>	3
<u>TAX COLLECTION PROGRAM</u>	4
<u>MISSION</u>	4
<u>GOALS</u>	4
<u>PRINCIPAL CLIENTS OR USERS AND SERVICES RECEIVED</u>	14
<u>POTENTIAL EXTERNAL FACTORS</u>	14
<u>PROGRAM EVALUATIONS</u>	15
<u>PRIMARY PERSONS BENEFITING FROM EACH OBJECTIVE</u>	16
<u>OTHER STRATEGIC PLAN REQUIREMENTS</u>	17
<u>STATUTORY AUTHORITY</u>	18
<u>ALCOHOL AND TOBACCO CONTROL PROGRAM</u>	21
<u>MISSION</u>	21
<u>GOALS</u>	22
<u>PRINCIPAL CLIENTS OR USERS AND SERVICES RECEIVED</u>	23
<u>POTENTIAL EXTERNAL FACTORS</u>	23
<u>DUPLICATION OF SERVICES</u>	23
<u>PROGRAM EVALUATIONS</u>	24
<u>PRIMARY PERSONS BENEFITING FROM EACH OBJECTIVE</u>	24
<u>OFFICE OF CHARITABLE GAMING</u>	25
<u>MISSION</u>	25
<u>GOALS</u>	25
<u>PRINCIPAL CLIENTS OR USERS AND SERVICES RECEIVED</u>	27
<u>POTENTIAL EXTERNAL FACTORS</u>	27
<u>DUPLICATION OF SERVICES</u>	27
<u>PROGRAM EVALUATIONS</u>	27
<u>PRIMARY PERSONS BENEFITING FROM EACH OBJECTIVE</u>	27

Department of Revenue

VISION - MISSION - GOALS - VALUES

Our Vision

To be recognized as a leader in customer service through a unified effort of dedicated employees and continuous improvement.

Our Mission

To administer applicable state laws and collect revenues to fund state services and programs.

Our Goals

- ❖ Ensure that the experience of doing business with the Department is easy.
- ❖ Maximize compliance.

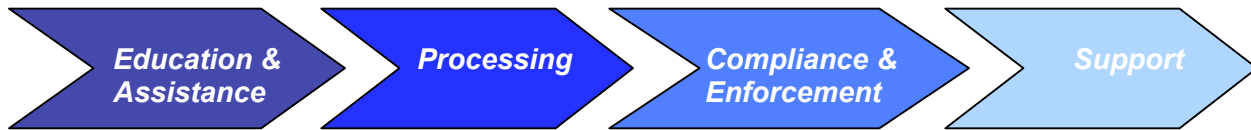
Our Philosophy and Values

UNITY	<i>One team, working together to accomplish common goals.</i>
COMMUNICATION	<i>An environment that encourages an ongoing creative exchange of ideas between employees and management.</i>
RESPONSIVENESS	<i>A focus on identifying and satisfying internal and external customer needs.</i>
PROFESSIONALISM	<i>A Reputation with internal and external customers of fairness, courtesy, and reliability.</i>
INTEGRITY	<i>An ethical standard of honesty and consistency.</i>
TRUST	<i>A mutual respect and a shared confidence between managers and all fellow employees.</i>

TAX COLLECTION PROGRAM

MISSION

The mission of the Tax Collection Program in the Office of Revenue is to administer the state's tax and regulatory statutes fairly and efficiently. It is accomplished through four core functions as follows:



EDUCATION & ASSISTANCE. *This function encompasses educating citizens, businesses, and tax preparers about state tax reporting and payment responsibilities, and providing tax assistance and information. Activities include assisting walk-in taxpayers; responding to telephone inquiries and correspondence; developing and issuing policy statements; producing brochures and publications; conducting and/or participating in seminars and workshops.*

PROCESSING. *This function involves processing the millions of documents and remittances needed for revenue forecasting, policy considerations by the Governor and Legislature, issuance of refunds, rebates and other tax incentives, and collection of revenue to fund state services. Sophisticated mail-opening machines, high speed character recognition and imaging technologies are used in this process.*

COMPLIANCE & ENFORCEMENT. *This function includes the discovery and generation of revenues that would otherwise go unreported and uncollected by conducting civil and criminal tax audits, the pursuit of delinquent debts, and litigation.*

SUPPORT. *This function supplies the services needed to support the organization, such as human resources, information technology, internal controls, and fiscal matters.*
expenditure

Statutory Requirements are listed on pages 15 through 17.

GOALS

GOAL I. **Provide quality service.**

Provide a more consumer friendly, customer service approach to dealing with taxpayers, practitioners, and stakeholders.

Vision 2020 2003 Update Link:

- 2.8 - To have an equitable tax structure, regulatory climate, and civil justice system conducive to business retention and the creation and growth of innovative companies.

OBJECTIVE I.1

Increase taxpayer self-service options by 75% by FYE 6/2007. (Taxpayers live in a one-click world. Given the ease of their private and business transactions, they will demand immediate service and information from government. Consequently, our Web site must serve as the interactive interface between taxpayers, tax preparers and government. In essence, people want the tax compliance process to be easy, digital, and to fit their lifestyle, which is fast.)

Strategy I.1.1	Develop online access to taxpayer's account.
Strategy I.1.2	Develop online registration option.
Strategy I.1.3	Develop online exemption applications.
Strategy I.1.4	Provide tax e-courses.
Strategy I.1.5	Integrate services, where applicable, with other state agencies.
Strategy I.1.6	Place Kiosks in governmental and other strategic locations.
Strategy I.1.7	Market the above options internally and externally.

Performance Indicator:

<i>Outcome:</i>	<i>Implementation of online taxpayer access application.</i>
<i>Outcome:</i>	<i>Implementation of online registration application.</i>
<i>Outcome:</i>	<i>Implementation of exemption request applications.</i>
<i>Outcome:</i>	<i>Number of kiosks placement locations.</i>
<i>Outcome:</i>	<i>Number of self-service applications implemented.</i>
<i>Outcome:</i>	<i>Total number of self-service applications available.</i>
<i>Baseline:</i>	<i>FYE 6/2005.</i>

OBJECTIVE I.2 *Increase available business tax electronic filing applications by 150% by FYE 6/2006. (This filing method provides taxpayers with immediate confirmation of receipt, reduces processing errors, and is available 24/7.)*

Strategy I.2.1	Develop electronic filing option for additional taxes.
Strategy I.2.2	Market the electronic filing options internally and externally.
Strategy I.2.3	Seek mandating legislation.
Strategy I.2.4	Integrate services, where applicable, with other state agencies.

Performance Indicator:

<i>Outcome:</i>	<i>Number of new tax filing options.</i>
<i>Baseline:</i>	<i>FYE 6/2005.</i>

OBJECTIVE I.3 *Increase percent of taxpayer correspondence answered within 21 business days of receipt by business units to 75% by FYE 6/2010. (User productivity dropped during the implementation of the integrated tax system; post implementation will result in a steady rise as proficiencies mature and the organization transforms.)*

Strategy I.3.1	Use technology to improve workflow processes.
Strategy I.3.2	Scan all incoming correspondence upon receipt.
Strategy I.3.3	Improve billing notice messages.
Strategy I.3.4	Minimize the number of billing notices issued per tax period.
Strategy I.3.5	Provide electronic means of receiving and replying to taxpayer inquiries.

Strategy I.3.6	Reduce correspondence by brainstorming issues and identifying and implementing solutions.
Strategy I.3.7	Realign service units to better-fit new processes.
Strategy I.3.8	Create and implement a plan for staff utilization during peak work volumes.
Strategy I.3.9	Improve quality of data capture.
Strategy I.3.10	Redesign forms, instructions, and publications in order to improve clarity, reduce respondent burden, improve data quality, and reduce cost and processing time.

Performance Indicators:

<i>Input:</i>	<i>Total number of taxpayer correspondence answered or resolved.</i>
<i>Output:</i>	<i>Number of taxpayer correspondence answered or resolved within 15 days of receipt by business units.</i>
<i>Efficiency:</i>	<i>Percent of taxpayer correspondence answered or resolved within 15 days of receipt by business units.</i>

OBJECTIVE I.4	Reduce average call center queue time by 50% by FYE 6/2007.
----------------------	--

Strategy I.4.1	Expand automatic call distribution (ACD) system to a call center and train employees on new system.
Strategy I.4.2	Use new technology to improve call route management.
Strategy I.4.3	Realign customer service units to better-fit new processes.
Strategy I.4.4	Create and implement a plan for staff utilization during peak work volumes.
Strategy I.4.5	Use creative placement options to achieve needed staffing levels.
Strategy I.4.6	Improve quality of data capture.
Strategy I.4.7	Redesign forms, instructions, and publications in order to improve clarity, reduce respondent burden, improve data quality, and reduce cost and processing time.

Performance Indicator:

<i>Input:</i>	<i>Total wait time in queue.</i>
<i>Output:</i>	<i>Average wait time in queue.</i>
<i>Efficiency:</i>	<i>Percent of wait time in queue.</i>
<i>Baseline:</i>	<i>FYE 6/2005.</i>

OBJECTIVE I.5	Reduce abandonment rate by 50% by FYE 6/2006.
----------------------	--

Strategy I.5.1	Expand automatic call distribution (ACD) system to a call center and train employees on new system.
Strategy I.5.2	Use new technology to improve call route management.
Strategy I.5.3	Identify frequently asked questions and communicate via multi-media.
Strategy I.5.4	Minimize the number of billing notices issued per tax period.

Strategy I.5.5	Realign customer service units to better-fit new processes.
Strategy I.5.6	Create and implement a plan for staff utilization during peak work volumes.
Strategy I.5.7	Use creative placement options to achieve needed staffing levels.
Strategy I.5.8	Improve quality of data capture.
Strategy I.5.9	Redesign forms, instructions, and publications in order to improve clarity, reduce respondent burden, improve data quality, and reduce cost and processing time.

Performance Indicator:

Input:	Total number of calls received.
Output:	Number of abandoned calls.
Efficiency:	Call abandonment rate.
Baseline:	FYE 6/2005.

GOAL II. Improve operational efficiency.

Operate more efficiently by streamlining processes, eliminating redundancy, and collaborating with other entities.

Vision 2020 2003 Update Links:

- 2.8 - To have an equitable tax structure, regulatory climate, and civil justice system conducive to business retention and the creation and growth of innovative companies

OBJECTIVE II.1	Reduce average processing time of paper returns to 5 business days or less by FYE 6/2007.
-----------------------	---

Strategy II.1.1	Continuous review and improvement of the document management and data capture processes.
Strategy II.1.2	Use creative placement options to achieve needed staffing levels.
Strategy II.1.3	Increase public awareness about the availability and benefits of electronic filing options.
Strategy II.1.4	Increase the number of business taxes that can be filed online.
Strategy II.1.5	Increase use of online options for walk-in taxpayers.
Strategy II.1.6	Develop standards and an interface for businesses and practitioners to transmit data electronically.
Strategy II.1.7	Pursue legislation to lower mandatory electronic filing thresholds.
Strategy II.1.8	Work with the Internal Revenue Service (IRS) as it develops electronic filing of corporate income tax returns.
Strategy II.1.9	Redesign forms, instructions, and publications in order to improve clarity, reduce respondent burden, improve data quality, and reduce cost and processing time.

Performance Indicator:

Outcome:	Average processing time of paper tax returns.
----------	---

OBJECTIVE II.2	Increase revenue deposited within 24 hours of receipt to 90% by FYE 6/2009.
-----------------------	--

- | | |
|-----------------|---|
| Strategy II.2.1 | Increase the number of online and electronic payment options available to taxpayers. |
| Strategy II.2.2 | Increase public awareness about the availability and benefits of electronic filing options. |
| Strategy II.2.3 | Pursue legislation to lower mandatory electronic filing and /or payment thresholds. |
| Strategy II.2.4 | Pursue the following improvements to the deposit process: expanded work schedules, improvements in mail delivery times from the US Postal Service, and seek more flexibility in deposit deadline from depository bank or alternative deposit options. |
| Strategy II.2.5 | <i>Use creative placement options to achieve needed staffing levels.</i> |
| Strategy II.2.6 | Educate staff, taxpayers, and practitioners about the different methods of filing returns and promote the use of electronic filing and payment options. |

Performance Indicator:

- | | |
|--------------------|---|
| <i>Input:</i> | <i>Total revenue deposited.</i> |
| <i>Outcome:</i> | <i>Total revenue deposited within 24 hours of receipt.</i> |
| <i>Efficiency:</i> | <i>Percent of revenue deposited within 24 hours of receipt.</i> |

OBJECTIVE II.3	Decrease average deposit time of paper checks to 3 business days by FYE 6/2009.
-----------------------	--

- | | |
|-----------------|---|
| Strategy II.3.1 | Increase the number of online and electronic payment options available to taxpayers. |
| Strategy II.3.2 | Increase public awareness about the availability and benefits of electronic filing options. |
| Strategy II.3.3 | Pursue legislation to lower mandatory electronic filing and /or payment thresholds. |
| Strategy II.3.4 | Pursue the following improvements to the deposit process: expanded work schedules, improvements in mail delivery times from the US Postal Service, and seek more flexibility in deposit deadline from depository bank or alternative deposit options. |
| Strategy II.3.5 | <i>Use creative placement options to achieve needed staffing levels.</i> |
| Strategy II.3.5 | Educate staff, taxpayers, and practitioners about the different methods of filing returns and promote the use of electronic filing and payment options. |

Performance Indicator:

- | | |
|-----------------|--|
| <i>Outcome:</i> | <i>Average deposit time of paper checks.</i> |
|-----------------|--|

OBJECTIVE II.4	Increase percent of individual income tax refunds issued within 14 days of receipt to 95% by 2010.
-----------------------	---

- | | |
|-----------------|--|
| Strategy II.4.1 | Simplify returns, instructions and reporting procedures. |
| Strategy II.4.2 | Continuous evaluation of our processing methods to expedite refunds. |
| Strategy II.4.3 | <i>Use creative placement options to achieve needed staffing levels.</i> |
| Strategy II.4.4 | Educate staff, taxpayers and practitioners about the different methods of filing returns and promote the use of electronic filing and payment options. |
| Strategy II.4.5 | <i>Simplify the refund review and approval process.</i> |

Performance Indicator:

<i>Input:</i>	<i>Total number of individual income tax refunds issued.</i>
<i>Output:</i>	<i>Number of individual income tax refunds issued within 21 days of receipt.</i>
<i>Efficiency:</i>	<i>Percent of individual income tax refunds issued within 21 days.</i>

OBJECTIVE II.5	Increase percent of business tax refunds issued within 90 days by 80% by 2010.
-----------------------	---

Strategy II.5.1	Simplify returns, instructions and reporting procedures.
Strategy II.5.2	Continuous evaluation of our processes to expedite refunds.
Strategy II.5.3	Use creative placement options to achieve needed staffing levels.
Strategy II.5.4	Simplify the refund review and approval process.
Strategy II.5.5	Develop and implement electronic options for all business taxes.
Strategy II.5.6	Educate staff, taxpayers and practitioners about the different methods of filing returns and promote the use of electronic filing and payment options.

Performance Indicator:

<i>Input:</i>	<i>Total number of business tax refunds issued.</i>
<i>Output:</i>	<i>Number of business tax refunds issued within 90 days of receipt.</i>
<i>Efficiency:</i>	<i>Percent of business tax refunds issued within 90 days.</i>

GOAL III. Maximize compliance through education and enforcement.

Taxpayers generally want to comply. Effective communication of state tax filing and payment requirements aids voluntary compliance. However, to sustain or enhance a voluntary compliance program, one must employ enforcement measures to deter non-filing, underreporting, and/or fraud.

Vision 2020 2003 Update Links: (Added 10/2003)

- 1.10 - To build a workforce with the education and skills necessary to meet the needs of business in a knowledge-based economy through flexible systems and responsive programs
- 2.2 - To significantly increase public and private research and development activity
- 2.6 - To develop and promote Louisiana's transportation infrastructure
- 2.7 - To assess, build, and capitalize on Louisiana's information and telecommunications infrastructure
- 2.8 - To have an equitable tax structure, regulatory climate, and civil justice system conducive to business retention and the creation and growth of innovative companies
- 3.2 - To provide opportunities and support to overcome Louisiana's poverty crisis
- 3.3 - To ensure quality healthcare for every Louisiana citizen
- 3.5 - To ensure safe, vibrant, and supportive communities for all citizens
- 3.6 - To protect, rehabilitate, and conserve our coastal ecosystem
- 3.7 - To preserve and develop Louisiana's natural and cultural assets
- 3.8 - To protect Louisiana's environment and support sustainable development

OBJECTIVE III.1	Increase public education programs by 5% each year through FYE 6/2008.
------------------------	---

- | | |
|------------------|--|
| Strategy III.1.1 | Create a structured program for community outreach activities. |
| Strategy III.1.2 | Create community-based partnerships. |
| Strategy III.1.3 | Develop and conduct tax specific programs for various industries. |
| Strategy III.1.4 | Participate with other agencies and organizations in educational forums. |
| Strategy III.1.5 | Develop online courses for taxpayers and practitioners. |
| Strategy III.1.6 | Continuous review and improvement of website. |
| Strategy III.1.7 | Evaluate existing and produce new written publications. |

Performance Indicator:

- | | |
|------------------|---|
| <i>Output:</i> | <i>Number of community outreach activities performed.</i> |
| <i>Output:</i> | <i>Number of workshops and seminars conducted or include our participation.</i> |
| <i>Output:</i> | <i>Number of e-courses.</i> |
| <i>Outcome:</i> | <i>Establishment of programs.</i> |
| <i>Baseline:</i> | <i>FYE 6/2005.</i> |

OBJECTIVE III.2	Improve the development and dissemination of Policy Statements. <i>(By clarifying existing statutes, providing notice of changes in laws and filing procedures, taxpayers become more knowledgeable about their tax reporting and payment responsibilities.)</i>
------------------------	---

- | | |
|------------------|--|
| Strategy III.2.1 | Review all statutes, regulations and policy statements annually to identify necessary changes. |
| Strategy III.2.2 | Identify and submit proposed legislative changes to Governor and Legislature. |
| Strategy III.2.3 | Implement a statewide policy roundtable program for taxpayers and practitioners. |
| Strategy III.2.4 | Create a keyword searchable database for all policy statements accessible through the LDR website. |

Performance Indicator:

- | | |
|---------|---|
| Input: | Number of statutes, rules and policy statements reviewed. |
| Input: | Number of policy statements requested. |
| Output: | Number of policy statements issued (excluding rules). |
| Output: | Number of rules promulgated. |
| Output: | Number of legislative changes recommended. |

OBJECTIVE III.3	Increase number of delinquent collection cases resolved within 180 days of issuance by 2% each year.
------------------------	---

- | | |
|------------------|---|
| Strategy III.3.1 | Streamline the delinquent collection process. |
| Strategy III.3.2 | Expand work schedules. |

Strategy III.3.3	Utilize Tablet PC application for field inspections and collection activities.
Strategy III.3.4	Establish a statewide seizure team.
Strategy III.3.5	Require automatic bank draft payments on installment agreements that exceed 3 months.
Strategy III.3.6	Issue system-generated levies/garnishments when debt progresses to seizable status.
Strategy III.3.7	Implement a predictive dialer system.
Strategy III.3.8	Improve quality of data capture.
Strategy III.3.9	Redesign forms, instructions, and publications in order to improve clarity, reduce respondent burden, improve data quality, and reduce cost and processing time.

Performance Indicator:

Input:	Total number of collection cases issued.
Output:	Number of collection cases resolved within 180 days.
Efficiency:	Percent of collection cases resolved within 180 days.
Baseline:	FYE 6/2005

OBJECTIVE III.4	Establish a discovery unit to expand the identification and pursuit of non-compliance.
------------------------	---

Strategy III.4.1	Identify staffing needs, roles, responsibilities and service functions.
Strategy III.4.2	Create a data-mart to aid in the development of non-compliance and underreporting leads.
Strategy III.4.3	Obtain and reconcile data from governmental and other sources for audit leads, assessments, and compilation of statistical data.

Performance Indicator:

Output:	Number of discovery assessments issued not field audit related.
Outcome:	Establishment of unit.
Outcome:	Collections from discovery assessments not field audit related.

OBJECTIVE III.5	<i>Increase business accounts audited by field personnel to 0.4%. (Despite a reduction in the number of field auditors, technology and improved processes should result in conducting more audits.)</i>
------------------------	--

Strategy III.5.1	Increase use of technology to reduce time to conduct audits.
Strategy III.5.2	Increase the number of audits performed that utilize sampling techniques.
Strategy III.5.3	Expand joint field audits with other taxing agencies.
Strategy III.5.4	Provide additional training to enable auditors to readily recognize non-compliant areas.
Strategy III.5.5	Cross-train agents to perform audits for multiple taxes at the same time or by a team of agents.
Strategy III.5.6	Establish a simple method of auditing small use tax businesses (non-taxable service business).
Strategy III.5.7	Generation of audit leads by Discovery Unit.

Strategy III.5.8 Update or replace audit tracking system to include more performance and statistical data.

Performance Indicators:

Input:	Number of field auditors.
Input:	Number of business accounts.
Output:	Field audit collections.
Output:	Field audit collections per field auditor position.
Outcome:	Number of field audits completed.
Outcome:	Average number of completed audits per field auditor position.
Efficiency:	Average collections per audit.
Efficiency:	Audit collections per dollar of audit related expenditures.
Efficiency:	Percent of all business accounts audited.

OBJECTIVE III.6 Expedite the resolution of cases in litigation.

Strategy III.6.1	Identify and pursue legal cases susceptible to resolution through alternative dispute resolution.
Strategy III.6.2	Improve case management process through quarterly case reviews.
Strategy III.6.3	Improve case management through utilization of computerized case tracking system
Strategy III.6.4	Increase the number of cases assigned under R.S. 47:1512 to attorneys with specific tax knowledge.
Strategy III.6.5	Create a statewide network of attorneys to pursue bankruptcy, officer liability, and cease and desist actions.
Strategy III.6.6	Identify and pursue specialized legal training in substantive tax law and trial advocacy for in-house attorneys.

Performance Indicator:

Input:	Total number of cases completed.
Input:	Total amount in dispute for completed cases.
Input:	Total cost of litigating completed cases.
Output:	Total amount recovered.
Outcome:	Number of cases resolved in less than 1 year of assignment.
Outcome:	Number of cases resolved within 1 to 3 years of assignment.
Outcome:	Number of cases resolved within 3 to 5 years of assignment.
Outcome:	Number of cases resolved in excess of 5 years of assignment.
Efficiency:	Percent of cases resolved in less than 1 year of assignment.
Efficiency:	Percent of cases resolved within 1 to 3 years of assignment.
Efficiency:	Percent of cases resolved within 3 to 5 years of assignment.
Efficiency:	Percent of cases resolved in excess of 5 years of assignment.
Efficiency:	Percent change each year in cases resolved in less than 1 year of assignment.
Efficiency:	Percent change each year in cases resolved within 1 to 3 years of assignment.

Efficiency:	Percent change each year in cases resolved within 3 to 5 years of assignment.
Efficiency:	Percent change each year in cases resolved in excess of 5 years of assignment.
Efficiency:	Recovery rate.
Efficiency:	Amount recovered per dollar spent on litigation.

PRINCIPAL CLIENTS OR USERS AND SERVICES RECEIVED

CITIZENS OF LOUISIANA receive services from other departments, agencies, and programs funded by the State of Louisiana through the revenues that are generated through the Tax Collection Program. The Program encourages voluntary compliance through education and assistance efforts, but also relies on enforcement of tax collection through audits, litigation, seizures, levies and liens to maximize compliance and revenues for the state and its citizens.

TAXPAYERS OF LOUISIANA AND TAX PREPARERS receive assistance, counseling, education, and outreach services to enable them to more effectively meet their tax obligations due the state. These include individuals as well as businesses.

LEGISLATORS IN LOUISIANA AND THE GOVERNOR'S OFFICE rely on the Tax Collection Program to efficiently and effectively accomplish its mission in order to accurately project and administer programs and services throughout the state.

POTENTIAL EXTERNAL FACTORS

The key potential external factors that may adversely affect the Department's ability to accomplish its goals relate primarily to the human and financial resources as well as the legal authority the Department will need to perform as described in this plan.

The Department anticipates a significant loss of its senior and mid-level managers over the next five years due to retirement. The inability to capture and transfer this intellectual capital could impact the high level of performance generally provided by the Department. Additionally, the high level of technical knowledge required of employees customarily requiring years of experience would have to be expedited through a shortened learning curve. Proactive development plans and redesigned education efforts should significantly alleviate these situations.

The continual need to integrate more and more technology in the operations of the Department will constantly require adequate funding sources and higher levels of skills from the available human resources. The sheer reduction of population that follows the retirement of the baby-boomers will escalate the need to replace previous human work interventions with technological advances.

Fundamental changes in the business environment due to globalization, rapid technological advances, shifting demographics and increases in planned tax avoidance practices by individual and business taxpayers will require greater enforcement efforts through auditing and legal methods, which may not be available because of a declining workforce and funding sources.

Some of the planned efforts to clarify policies and streamline operations of the Department may require legislative changes or support before they can be implemented.

Finally, the need to emulate advanced business practices raises the expectations of the customers relative to availability of various services.

DUPLICATION OF SERVICES

Some potential duplication of services between the Tax Collection Program and the programs administered by other state agencies may include (1) the collection of sales tax, (2) the garnishment of tax refunds to retire debt, such as child support, (3) the processing of documents and remittances, (4) registration of businesses for taxes and fees, and (5) similarities in data capture, such as severance taxes and royalties.

Collaborative opportunities exist with (1) Secretary of State, Department of Labor, and Revenue to provide a one-stop shop registration process for businesses, (2) Department of Natural Resources and Revenue for a single reporting and remittance portal for state royalties and severance taxes providing certain statutory changes occur, and (3) the capability to process documents and/or payments for other entities once greater internal efficiencies are achieved.

PROGRAM EVALUATIONS

The goals and objectives of the Louisiana Department of Revenue through the Tax Collection Program are the result of a) internal reviews and analyses conducted by the Department over the past few years; b) external studies conducted on the Department's behalf; and c) lessons of experience learned from other states and tax collection organizations.

The external studies and sources include the following:

- *Federation of Tax Administrators Performance Measurement Benchmarking Project – This organization represents the tax agencies of all states and is spearheading initiatives to define and evaluate the best practices of tax agencies in the areas of performance measurement, accountability, and service innovation through technology.*
- *Legislative Auditor Performance Audit – Act 1100*
- *Legislative Auditor Performance Audit – Field Audit Performance*
- *Customer Service Plan (McKee & Associates)*
- *Policy Development Assessment*
- *SECURE – Comparative Review of Private Industry Practices to Government*
- *Phase I of the Integrated Tax System Redesign Project (Produced jointly with IBM)*
- *Comprehensive Employee Training Needs Assessment (Conducted by LSU)*
- *Management Skill Assessment*
- *Cycle Time Reduction Review*
- *Gartner Information Technology Assessment Report dated November 1, 2002*
- *State Loss Prevention Safety Audit*
- *State Civil Service Program Accountability Audit*
- *LA Society of CPAs – State Tax Bi-Annual Survey*
- *Digital Divide*
- *The Capability Model for I.T. – Enabled Outsourcing Service Providers (Carnegie Mellon)*
- *SSA Consultants – Information Technology Organizational Structure Assessment (2004)*
- *LiveBridge – ACD System & Call Center Workflow Analysis (2004)*

PRIMARY PERSONS BENEFITING FROM EACH OBJECTIVE

	<i>Citizens</i>	<i>Individual Taxpayers</i>	<i>Business Taxpayers</i>	<i>Legislature/ Governor</i>
<i>I.1</i>	<input type="checkbox"/>	<input type="checkbox"/>		
<i>I.2</i>	<input type="checkbox"/>		<input type="checkbox"/>	
<i>I.3</i>	<input type="checkbox"/>	<input type="checkbox"/>		
<i>I.4</i>	<input type="checkbox"/>		<input type="checkbox"/>	
<i>I.5</i>	<input type="checkbox"/>		<input type="checkbox"/>	
<i>I.6</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<i>I.7</i>	<input type="checkbox"/>		<input type="checkbox"/>	
<i>II.1</i>	<input type="checkbox"/>	<input type="checkbox"/>		
<i>II.2</i>	<input type="checkbox"/>		<input type="checkbox"/>	
<i>II.3</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<i>II.4</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<i>II.5</i>	<input type="checkbox"/>		<input type="checkbox"/>	
<i>II.6</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<i>III.1</i>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
<i>III.2</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<i>III.3</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

OTHER STRATEGIC PLAN REQUIREMENTS**ACT 1078**

In furtherance of being recognized as a leader in tax administration, the Department strives for a unified staff and mutual respect by encouraging professionalism and integrity in the workplace. The employees of the Department of Revenue are among the state's most valuable resources, and their well-being is necessary for them to properly carry out their responsibilities. Revenue has a long-standing commitment to staff development and support. To that end, and as affirmed in Revised Statute 39:31 (C)(9), the Department is cognizant that female employees comprise the majority (71.8%) of the permanent staff within the Department and has enacted the following human resources policies that are helpful and beneficial to women and families:

Sexual Harassment (10.3) – The Department will not condone any sexual harassment and supports the theory that all employees be permitted to work in an environment free from unsolicited and unwelcomed sexual overtures.

Tobacco Use (10.25) – to provide a healthy environment for employees and the public.

Employee Assistance Program (10.31) – to ensure employees with personal and family problems have access to assistance in resolving such problems as alcohol or drug dependence, mental or emotional disturbances, or marital, family, financial or legal concerns.

Americans with Disabilities Act (10.33) – to ensure that necessary reasonable accommodations are provided regarding facilities, services, and communications.

Employee Substance Abuse and Drug-Free Workplace (10.34) – to maintain a drug-free workplace and workforce free of substance abuse.

Drug Free Workplace and Drug Testing (10.36) – to curb the use of illegal drugs by employees.

Bloodborne Pathogen Policy (10.37) – to reduce or eliminate occupational exposure to blood and other potentially infectious materials for employees.

Violence Free Workplace (10.38) – to work toward a violence free workplace for employees.

Worker's Compensation Return to Work Policy (10.40) – to make reasonable effort to help employees maximize their healing and facilitate their early return to work.

Selection of Personnel (20.2) – to select from as wide a range of candidates as is feasible and fill positions in a non-discriminatory manner.

Work Schedules and Work Hours (20.10) – to provide flexibility in managing time through flexible work schedules and work hours for employees.

Family and Medical Leave (20.25) – to fairly and equitably approve leave for qualifying conditions.

STATUTORY AUTHORITY

<i>Powers, Functions, and Duties</i>	<i>Constitutional, Statutory, or Other Authority</i>	<i>Administered By:</i>
Administrative Provisions		
General Powers and Duties of Collector	R.S. 47:1501-1522, LAC 61: I.4903, 4905, 4910, 4911, and 4913, LAC 61:I.5105, LAC 61:III.101	Various/Delegated by the Secretary
Conduct Investigations and Hearings	R.S. 47:1541-1548	Various/Delegated by the Secretary
Assessment and Collection Procedures	R.S. 47:1561-1581, LAC 61: I.4901, 4907, and 4908, LAC 61:I.5302	Various/Delegated by the Secretary
Impose Interest and Penalties	R.S. 47:1601-1607, LAC 61:III.2101	Various/Delegated by the Secretary
Issue Refunds of Overpayments	R.S. 47:1621-1627, LAC 61:I.4909	Various/Delegated by the Secretary
Impose Criminal Penalties	R.S. 47:1641-1643	Various/Delegated by the Secretary
Miscellaneous Administrative Provisions	R.S. 47:1672-1674	Various/Delegated by the Secretary
Taxes Administered and Collected		
Alcoholic Beverage Taxes	R.S. 26:341-459, LAC 61:I.201	Taxpayer Services Division—Excise Taxes Section
Automobile Rental Tax	R.S. 47:551	Taxpayer Services Division—Sales Tax Section
Corporation Franchise Tax	R.S. 47:601-618, LAC 61: I.301 et seq., LAC 61:I.1901 et seq.	Taxpayer Services Division—Corporate Income and Franchise Taxes Section
Corporation Income Tax	R.S. 47:287.2-287.785, LAC 61: I.1115 et seq., LAC 61:I.1901 et seq.	Taxpayer Services Division—Corporate Income and Franchise Taxes Section
Electric Cooperative Fee	R.S. 12:425	Taxpayer Services Division—Excise Taxes Section
Estate Transfer Tax	R.S. 47:2431-2437	Taxpayer Services Division—Personal Income Tax Section
Fiduciary Income Tax and Partnerships	R.S. 47:21-107, 47:131-285, 47:300.1-300.11, LAC 61:I.1401	Taxpayer Services Division—Personal Income Tax Section
Gasoline Tax and Inspection Fee	R.S. 47:711-727, 47:771-788, 47:820.1, 47:1681-1691, 51:781-800, LAC 61: I.3101 et seq., LAC 61: I.3501	Taxpayer Services Division—Excise Taxes Section
Gift Tax	R.S. 47:1201-1212	Taxpayer Services Division—Personal Income Tax Section

<i>Powers, Functions, and Duties</i>	<i>Constitutional, Statutory, or Other Authority</i>	<i>Administered By:</i>
Hazardous Liquid Pipeline Fee	R.S. 30:701-707	Taxpayer Services Division—Severance Tax Section
Hazardous Waste Disposal Tax	R.S. 47:821-832, LAC 61: I.901 et seq.	Taxpayer Services Division—Excise Taxes Section
Inheritance Tax	R.S. 47:2401-2425, LAC 61: I.1701	Taxpayer Services Division—Personal Income Tax Section
Inspection and Supervision Fee	R.S. 45:1177-1179	Taxpayer Services Division—Excise Taxes Section
Ernest N. Morial Exhibition Hall Authority Taxes		
Hotel Room Occupancy Tax	Acts 1978, No. 305; Acts 1980, No. 99; Acts 1987, No. 390, Acts 2002 1 st Ex. Sess., No. 72	Taxpayer Services Division—Sales Tax Section
Food and Beverage Tax	Acts 1987, No. 390	Taxpayer Services Division—Sales Tax Section
Service Contractor and Tour Tax	Acts 1994, No. 42	Taxpayer Services Division—Sales Tax Section
La. Stadium and Exposition District Hotel Tax	Acts 1966, No. 556	Taxpayer Services Division—Sales Tax Section
Local Sales Tax Recovery Surcharge	R.S. 47:303(B)(6)	Taxpayer Services Division—Sales Tax Section
Mail Order Sales Tax	R.S. 47:302(K)	Taxpayer Services Division—Sales Tax Section
Marijuana and Controlled Substance Tax	R.S. 47:2601-2610	Taxpayer Services Division—Excise Taxes Section
Master Meter Fee	R.S. 30:560-561	Taxpayer Services Division—Severance Tax Section
Natural Gas Franchise Tax	R.S. 47:1031-1040, LAC 61: I.4101 et seq.	Taxpayer Services Division—Severance Tax Section
Nonresident Contractor Registration and Bond Requirement	R.S. 47:9 and 47:306(D), LAC 61:I.4373	Taxpayer Services Division—Severance Tax Section
Oilfield Site Restoration Fee	R.S. 30:80-97, LAC 61: I.5301	Taxpayer Services Division—Severance Tax Section
Oil Spill Contingency Fee	R.S. 30:2451-2496	Taxpayer Services Division—Severance Tax Section
Partnership Income Tax	R.S. 47:21-107, 47:131-285	Taxpayer Services Division—Personal Income Tax Section
Personal Income Tax	R.S. 47:21-107, 47:290-299.41, LAC 61: I.1301 et seq., LAC 61:I.1901 et seq.	Taxpayer Services Division—Personal Income Tax Section
Personal Income Tax Withholding	R.S. 47:111-115, LAC 61: I.1501 et seq.	Taxpayer Services Division—Corporate Income and Franchise Taxes Section

<i>Powers, Functions, and Duties</i>	<i>Constitutional, Statutory, or Other Authority</i>	<i>Administered By:</i>
Pipeline Safety and Odorization Inspection Fee	R.S. 30:560-561	Taxpayer Services Division—Severance Tax Section
Sales & Use Tax	R.S. 47:301-335, LAC 61: I.4301 et seq., LAC 61:1.4401 et seq.	Taxpayer Services Division—Sales Tax Section
Severance Tax	R.S. 47:631-648.21, LAC 61: I.2901 et seq.	Taxpayer Services Division—Severance Tax Section
Special Fuels Tax	R.S. 47:801-815, 47:820.1, LAC 61: I.3301 et seq.	Taxpayer Services Division—Excise Taxes Section
Surface Mining and Reclamation Fee	R.S. 30:906.1-906.3	Taxpayer Services Division—Severance Tax Section
Telecommunication Tax for the Deaf	R.S. 47:1061	Taxpayer Services Division—Excise Taxes Section
Tobacco Tax	R.S. 47:841-869, LAC 61:1.5101 et seq.	Taxpayer Services Division—Excise Taxes Section
Transportation and Communication Utilities Tax	R.S. 47:1001-1010, LAC 61: I.3901	Taxpayer Services Division—Excise Taxes Section
Collection, Compliance, and Enforcement Activities		
Tax Collection/Billing	Administrative Provision; Title 11-U.S. Bankruptcy Code; Internal Revenue Code	Collection, Post Processing, and Taxpayer Services Divisions
Refund Offset for Other Debts	R.S. 47:299.1-299.41	Collections Division
Audit Activities	R.S. 47:1541-1543, 47:1605	Field Audit Services and Office Audit Divisions
Tax Incentive Programs		Office Audit Division
Tax Incremental Financing (TIF) Cooperative Endeavors		Taxpayer Services Division
Field Collection Activities	R.S. 47:1569-1573	Regional Office field collection personnel
Lottery Applicant Tax Clearances	R.S. 47:9050(B)	Collection Division
Alcoholic Beverage Sales Tax Clearances	R.S. 26:80(A)(10)	Collection Division
Video Poker License Tax Clearances	R.S. 27:306(F)	Collection Division
Legal Services	R.S. 36:451	Legal Division
Public Administrators Program		
Administer interstate successions—Orleans and Jefferson Parishes	R.S. 9:1581-1590, R.S. 36:459(B)	Public Administrators
Louisiana Tax Free Shopping Program		
Administer a sales tax refund program for qualifying purchases by international travelers	R.S. 51:1301-1316, R.S. 36:459(E), R.S. 36:802.15	Louisiana Tax Free Shopping Commission and its refund agency

ALCOHOL AND TOBACCO CONTROL PROGRAM

MISSION

The mission of the Office of Alcohol and Tobacco Control is to provide the state with an effective regulatory system for the alcoholic beverage and tobacco industries, with emphasis on access to underage individuals through efficient and effective education and enforcement efforts.

Statutory Requirements:

Title 26 of the Louisiana Revised Statutes; Act 1188 of 1995

Act 1370, 1997, changed the name of the office and added a license requirement for tobacco products dealers who sell at wholesale, retail, or through vending machines. The OATC is responsible for enforcing the prohibition against sales of tobacco products to youths under the age of 18 years and for registering and permitting tobacco retailers and wholesalers in Louisiana. This licensing program is to help ensure compliance with the Prevention of Youth Access to Tobacco Law.

Act 728, 1997, enacted R.S. 14:93.20 to make it unlawful for alcoholic beverage wholesalers, retailers, or producers domiciled outside of Louisiana to ship directly to consumers in Louisiana unless the shipper is registered with the OATC. The OATC is responsible for enforcing this prohibition and for notifying the U.S. Bureau of Alcohol, Tobacco and Firearms of violations.

Act 1054, 1998 instituted the Responsible Vendor Program, which is designed to educate vendors and their employees and customers about selling, serving, and consuming alcoholic beverages in a responsible manner and to provide for certification of vendors and servers. The program, which was voluntary effective January 1, 1998, became mandatory January 1, 2000.

Act 144, 2002, amended and reenacted R.S. 26:271, relative to alcoholic beverage permits; to raise certain permit fees for dealers in beverages of low alcoholic content; and to provide for relative matters.

Act 629, 2003, amended and reenacted R.S. 26:80(F) and 280(F), relative to permits to sell alcoholic beverages of high and low alcoholic content; to provide that a person is not necessarily disqualified from receiving a permit for certain felony convictions; and to provide for related matters.

Act 936, 2003, amended and reenacted R.S. 26:73(B), 272(B), and 906(C), Sales/Tobacco Dealers, authorizes a dealer or operator to pay the annual renewal permit fee by check to sell or engage in the business of selling tobacco products.

Act 881, 2003, amended and reenacted R.S. 26:932(5) and (7), 933(B) and (C), (7), 934(5), 935(A), (B) (1)(a) and (2)(C) and 939 and to enact R.S. 26:932(8) and (9), Alcoholic Beverages, includes tobacco products in the Responsible Vendor Law.

Act 1128, 2003, enacts Chapter 8-A of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, to be comprised of R.S. 47:871 through 878, provides for the regulation of the sale of cigarettes through means of telephone, mail, or the Internet when delivery is made in Louisiana.

Act 677, 2003, enacts R.S. 26:85.1, Alcoholic Beverages, authorizes a person to engage in business as a manufacturer and as a retailer at the same time under specified circumstances.

Act 191, 2003, enacts R.S. 26:306, Alcoholic Beverages, provides tracking procedures for kegs of malt beverages consumed off premises.

Act 6, 2003, amends and reenacts R.S. 26:2(8) and 74(A)(3), and 274(A), Alcoholic Beverages, authorizes retail distribution center permits for commercial airlines and prohibits local permits or fees.

Act 1211, 2003, enacts R.S. 26:597, relative to alcoholic beverages; to authorize the inclusion of a proposition relative to such beverages in certain elections in certain areas; to provide for definitions; and to provide for related matters.

Act 519, 2003, amends and reenacts R.S. 26:2(7), 71(A) and (1), 80(B) and (C) (2), 85, 271(A) and (5), 273(A)(2) through (5) and (B), 280(B) and to enact R.S. 26:2(20), relative to alcoholic beverages; to require certain persons to obtain a permit to deal in alcoholic beverages; to provide for requirements; to provide exemptions; and to provide for related matters.

GOALS

GOAL I. *Reduce underage consumption of alcohol and tobacco through enforcement efforts while providing professional, knowledgeable, and efficient service to the taxpayers of the state.*

OBJECTIVE I.1	<i>Reduce the average time required for taxpayers to receive alcohol and tobacco permits from 20 days to 10 days 2010. (ATC provides a licensing service for taxpayers to obtain alcohol and tobacco permits. This system has to be efficient. It is then Enforcement's role to monitor the locations through compliance checks and inspections to insure that the permit holders are complying with the laws. The system as a whole helps reduce the underage consumption of alcohol and tobacco.)</i>
----------------------	---

Strategy I.1.1	Streamline permit process.
Strategy I.1.2	Redesign or install new permit software.
Strategy I.1.3	Install and implement a document imaging and scanning system.

Performance Indicator:

<i>Output:</i>	<i>Number of new tobacco permits processed.</i>
<i>Output:</i>	<i>Number of tobacco renewal permits processed.</i>
<i>Output:</i>	<i>Number of tobacco permits denied.</i>
<i>Output:</i>	<i>Number of new alcohol permits processed.</i>
<i>Output:</i>	<i>Number of alcohol renewal permits processed.</i>
<i>Output:</i>	<i>Number of alcohol permits denied.</i>
<i>Efficiency:</i>	<i>Average time for taxpayers to receive alcohol and tobacco permits (in days)</i>
<i>Efficiency:</i>	<i>Average number of days to process tobacco permits.</i>
<i>Efficiency:</i>	<i>Average number of days to process alcohol permits.</i>

OBJECTIVE I.2	<i>Maintain the number of alcohol compliance violations at or below 10% and the number of tobacco compliance violations at or below 7% through 2010.</i>
----------------------	--

Strategy I.2.1	Increase the number of compliance checks, enforcement details (operations), and inspections.
Strategy I.2.2	Provide an educational program to vendors and employees regarding the selling, serving, and consuming of alcoholic beverages in a responsible manner through the Responsible Vendor Program.

Performance Indicators:

Output:	Number of compliance checks.
Output:	Number of inspections.
Output:	Number of citations issued.
Output:	Number of summonses and arrests.
Outcome:	Alcohol non-compliance rate.
Outcome:	Tobacco non-compliance rate.

PRINCIPAL CLIENTS OR USERS AND SERVICES RECEIVED

The principal clients or users of the Alcohol and Tobacco Control Program include the businesses and taxpayers who count on this program to provide a level playing field for the alcoholic beverage industries while providing the measures necessary for temperance. This in turn ensures an industry free from violation and offers an opportunity to build public confidence. In addition, citizens who purchase alcohol and tobacco products benefit from a well regulated industry.

The whole theory of alcohol and tobacco regulation is based on the public safety and public nuisance issues that were present when the commodity was illegal. The absence of those issues in present day society accentuates the need for state permitting and enforcement efforts.

Non-compliance is at its lowest. Local enforcement entities enforce existing laws. As budget permits we will coordinate and expand any services with the local entities.

POTENTIAL EXTERNAL FACTORS

The key potential external factors that may adversely affect ATC's ability to accomplish its goals relate primarily to the human and financial resources it will need to perform as described in this plan.

In order to enhance its enforcement efforts, ATC is attempting to expand its ranks of experienced field agents and through in-service training programs continue to improve the level and caliber of agents.

Furthermore, the Department's ability to incorporate new technologies into ATC's operations may be constrained by labor market conditions that make it difficult to recruit and retain sufficient skilled information services employees.

Since many of the proposed objectives and strategies are heavily dependent on the development of an integrated computer management information system it's implementation is paramount to uphold these objectives.

DUPLICATION OF SERVICES

ATC is unaware of any potential duplication of services between its program and the programs administered by other state agencies.

PROGRAM EVALUATIONS

The goals and objectives of the Alcohol and Tobacco Control Program described in this strategic plan are the result of internal reviews and analyses conducted by the Department and a management and technology study performed by IBM in 1998.

PRIMARY PERSONS BENEFITING FROM EACH OBJECTIVE

	<i>Taxpayers, Merchants, & Vendors</i>	<i>Citizens</i>	<i>Legislature</i>
<i>1.1</i>			
<i>1.2</i>			

OFFICE OF CHARITABLE GAMING

MISSION

The mission of the Office of Charitable Gaming is to administer efficiently and effectively the state's tax and regulatory statutes in a manner that will generate the highest degree of public confidence in the Department's integrity and fairness.

Statutory Requirements:

Title 26 of the Louisiana Revised Statutes; Act 1188 of 1995

Act 568, effective June 30, 1999, creates the Office of Charitable Gaming within the Department of Revenue and transfers the regulatory and statutory authority from the Office of State Police. This act also enacted Chapter 11 of Title 4, all relative to the conducting and regulation of charitable gaming.

Act 1286, effective August 15, 1999, increases the annual license fees for licensed organizations and commercial lessors.

Act 106, effective July 1, 2001, defines non-commercial lessor and allows examination of records of certain exempt organizations. This act also requires hall owners to verify lessees are properly licensed.

Act 602, effective July 1, 2003, includes commercial lessor in licensing system and provides for mandatory training for organizations. This act also changes maximum payout of electronic bingo machines.

Act 603, effective August 15, 2003, defines a session for the purpose of charitable games of chance.

Act 614, effective July 1, 2003, is relative to electronic bingo machines and electronic pull-tab devices.

Act 736, effective August 15, 2003, provides for progressive pull-tabs during licensed sessions.

Act 871, effective July 1, 2003, is relative to licensing and regulation of charitable gaming by local governing authorities.

GOALS

GOAL I. ***Guarantee organizations obtain full benefit from games and ensure net proceeds of games of chance are contributed to bona fide causes.***

OBJECTIVE I.1	<i>Increase the number of audits conducted by 5% per year through 2010.</i>
----------------------	--

Strategy I.1	Increase auditor productivity and streamline processes for conducting audits.
--------------	---

Performance Indicator:

Output:	Number of audits conducted previous fiscal year. LaPAS 1974
---------	---

Output:	Number of audits conducted this fiscal year. LaPAS 1974
---------	---

Efficiency:	Percent of audits increased. New
-------------	----------------------------------

OBJECTIVE I.2	<i>Increase the percentage of organizations attending training sessions or seminars by at least 2% per year through 2010.</i>
----------------------	---

Strategy I.2	Improve communications attracting organizations to training sessions to ensure accurate accounting of all phases of the games
--------------	---

Performance Indicators:

Output:	<i>Number of organizations trained previous fiscal year. LaPAS 16515</i>
---------	--

Output:	<i>Number of organizations trained this fiscal year. LaPAS 16515</i>
---------	--

Efficiency:	<i>Percent of organizations trained. New</i>
-------------	--

GOAL II. *Decrease the potential for fraud in the conducting of games of chance.*

OBJECTIVE II.1	<i>Increase the number of inspections conducted by 5% per year through 2010.</i>
-----------------------	--

Strategy II.1	Increase auditor productivity for conducting inspections
---------------	--

Performance Indicator:

Output:	<i>Number of inspections conducted last fiscal year. LaPAS 1975</i>
---------	---

Output:	<i>Number of inspections conducted this fiscal year. LaPAS 1975</i>
---------	---

Efficiency:	<i>Percent increase of inspections conducted. New</i>
-------------	---

GOAL III. *Prevent the infiltration of the elements of crime into the charitable gaming industry.*

OBJECTIVE III.1	<i>Reduce the number of investigations conducted by 5% by 2010.</i>
------------------------	---

Strategy III.1.1	Utilize training sessions to effect better compliance with paperwork.
------------------	---

Strategy III.1.2	Utilize audits to better compliance with sessions records and reports.
------------------	--

Strategy III.1.3	Detect fraud or potential thefts as early as possible to limit expose to organizations.
------------------	---

Performance Indicator:

Output:	<i>Number of investigations conducted previous fiscal year. LaPAS 1973</i>
---------	--

Output:	<i>Number of investigations conducted this fiscal year. LaPAS 1973</i>
---------	--

Efficiency:	<i>Percent decrease of investigations conducted. New</i>
-------------	--

PRINCIPAL CLIENTS OR USERS AND SERVICES RECEIVED

CHARITABLE ORGANIZATIONS ensure only bona fide organizations participate and that full revenues due are received by the appropriate charitable organization to enable them to carry out their stated charitable purpose.

COMMERCIAL HALLS AND DISTRIBUTORS ensure compliance with the law.

POTENTIAL EXTERNAL FACTORS

Some external factors that could affect the Office of Charitable Gaming's ability to accomplish its goals include unanticipated legislation, reduction in the number of charitable organizations, and the proliferation of gaming in other areas.

DUPLICATION OF SERVICES

Due to the close working relationship between this office and the detective and State Police personnel, there is no known duplication of effort.

PROGRAM EVALUATIONS

The goals and objectives of the Office of Charitable Gaming described in this strategic plan are the result of internal reviews and analyses conducted by the Department.

PRIMARY PERSONS BENEFITING FROM EACH OBJECTIVE

	<i>Taxpayers/ Citizens</i>	<i>Legislature/ Governor</i>	<i>Charitable Organizations</i>
<i>I.1</i>	—	—	—
<i>I.2</i>	—	—	—
<i>II.1</i>	—	—	—
<i>II.2</i>	—	—	—
<i>III.1</i>	—	—	—
<i>IV.1</i>	—	—	—